

EXHIBIT 17

The Honorable Gregory H. Woods
United States District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, New York 10007-1312

Dear Judge Woods:

I am Vishnu Dutt Sharma, son of Late Harcharan Lal Sharma, aged 62 years, resident of [REDACTED] Sector-11, Rohini, Delhi-110085, India. Despite not being very closely acquainted with Daniel, our brief encounters have left a profound impact on me as his assistance during my family's time of crisis has left a lasting impression, making him a figure akin to an angel in my life. Daniel's kindness and generosity have been invaluable to my family during this difficult time.

I understand that Daniel has pleaded guilty to having conspired to defraud the US Government. I find it challenging to make any definitive judgments regarding Daniel's conduct. I humbly urge you to consider the positive influence Daniel has had on my life as you decide his sentence, and I am writing this letter to express my heartfelt gratitude for the support and assistance that Daniel has provided to my younger son Himanshu Dutt Sharma, son of Mr. Vishnu Dutt Sharma, aged 36 years, resident of [REDACTED] Sector-11, Rohini, Delhi- 110085, presently at [REDACTED] Achupallas, Vina Del Mar, Chile.

Judge Woods, I am compelled to share my personal encounter with Daniel. My son Himanshu was employed at Evaluerse Company in Gurugram, Haryana, India, which had a former association with IHAG Holding AG, Switzerland. Daniel held a significant position as a member of the executive board for both Zurich's IHAG Holding AG and Evaluerse, India. In 2016, tragedy struck during an annual offsite tour organized by Evaluerse. My son Himanshu was involved in a devastating accident, from which he nearly lost his life. The accident left him permanently disabled. He had 1) a severe injury to his right upper limb resulting in amputation of his arm, 2) a fractured left index finger, and 3) facial lacerations due to glass shards from the incident. Other Evaluerse employees also suffered devastating injuries.

My family and I come from a modest background, and we were content with our simple life. However, the aforementioned accident profoundly shook the foundations of our family, and in the initial aftermath, the support from the company (Evaluerse, India) was limited. Nevertheless, once news of the accident reached Daniel, who at that time held a position on the Evaluerse board, he swiftly took charge of the situation. Daniel emerged as a driving force among the board members, prioritizing the support and well-being of the affected employees, particularly my son.

Daniel, all the way from Zurich, Switzerland, was the first individual to visit my home in Delhi, India. He not only inquired about the well-being of my son but also expressed genuine concern for the entire family. Daniel wholeheartedly pledged his ongoing support, going as far as sharing his personal contact information with us. [REDACTED]

Daniel took a stand for us during the Board of Directors meetings, [REDACTED]. Additionally, to ensure that Himanshu had family with him, Daniel coordinated the logistics for my elder son Yomesh, who accompanied Himanshu as a caretaker to Zurich, Switzerland, ensuring their accommodation, flights, travel, and other related expenses were taken care of. All the costs related to [REDACTED] stay, and travel were paid by the company, solely due to Daniel's persistent efforts in persuading the other members of the Board of Directors to provide the aforementioned support. During their time in Zurich, Switzerland, Daniel's wife also offered her support, contributing to the care and comfort of my sons. She and Daniel both visited them [REDACTED] and invited them to come to her and Daniel's home.

[REDACTED] However, through Daniel's continuous support and uplifting conversations, my son found the inner strength to persevere, providing not just him but our entire family with a sense of comfort and hope.

Witnessing a child endure such suffering is an indescribable pain for any parent, and during this difficult time, it was Daniel's support that provided me with the reassurance that he would do everything possible to alleviate Himanshu's anguish. Subsequently, thanks to Daniel's assistance, my son was presented with an opportunity to work with Evalueserve, Chile, taking into account his overall well-being, [REDACTED]

For everything he has done, me and my family members extend our heartfelt gratitude to Daniel for his unwavering support and compassion throughout this entire ordeal. Daniel's extraordinary commitment, going above and beyond his responsibilities as an employer, has not gone unnoticed by us. His actions have left an indelible mark on me and my family, and we will forever be indebted to him. It's pertinent to note that the kindness shown by Daniel extends not only to my son but also to other employees who were seriously affected by the aforementioned accident. They, too, join us in expressing their gratitude for Daniel's benevolence.

Judge Woods, kindly consider this letter as a token of our heartfelt appreciation towards Daniel and I request you exercise leniency in imposing a sentence.

Respectfully,



Vishnu Dutt Sharma

Sector-11, Rohini, Delhi-110085

Mob: [REDACTED] / E-mail: [REDACTED]